

Eligibility Standards for Audit Assistance

- A. The Audit must have been conducted in accordance with generally accepted governmental auditing standards, as issued by the General Accounting Office and in accordance with OMB Circular A-133.
- B. Sponsors must have complied with the **reporting deadline**. The audit must be submitted within nine months following the close of the sponsor's fiscal year, or within 30 days after receipt of the audit report from the auditor, whichever was earlier.
- C. The audit must be determined as acceptable by the Idaho State Department of Education and the Legislative Service Office in accordance with generally accepted governmental auditing standards.
- D. Financial assistance will be allowable for a program specific audit. Assistance for a **portion** of the organization-wide audit may be provided at the discretion of the Idaho State Department of Education if the organization-wide audit included tests of the Child and Adult Care Food Program in accordance with the federal guidelines.
- E. Funds provided shall not exceed that portion of the audit's cost equal to the Child and Adult Care Food Program's portion of the sponsor's total federal funds.

The amount of assistance for an audit will be based on a formula developed by the Idaho Department of Education. The actual amount to be provided will be contingent upon the availability of funds.

Example:

Sponsor's Total Federal Funds_____	\$325,000
Child and Adult Care Food Program Portion_____	\$175,000 (50% of total Federal funds)
Cost of Audit_____	\$4,000
Maximum Assistance_____	\$2,000 (50% of total Federal funds)

- F. An itemized invoice from the auditor must be included with the Audit Assistance Application. Invoice must indicate hours involved in testing compliance with CACFP regulations for organization-wide audits. Application and audits must be complete and on time. Consideration for assistance can be made only for those sponsors who meet the above criteria.